
HOUSE BILL No. 1104

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Fire protection district excess property tax levy. Authorizes a property tax levy appeal to the department of local government finance by certain fire protection districts that have experienced growth.

Effective: Upon passage.

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January 8, 2008, read first time and referred to Committee on Ways and Means.

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Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

HOUSE BILL No. 1104

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) As used in this
2 SECTION, "eligible district" means a fire protection district
3 established under IC 36-8-11:

4 (1) that expanded its territory after 1998; and

5 (2) for which the quotient of:

6 (A) the taxable assessed value of all tangible property in
7 the district for the assessment date (as defined in
8 IC 6-1.1-1-2) in 2004; divided by

9 (B) subject to subsection (b), the taxable assessed value of
10 all tangible property in the district for the assessment date
11 (as defined in IC 6-1.1-1-2) in 1999;

12 is at least one and one-half (1.5).

13 (b) To account for the change in the definition of "assessed
14 value" reflected in IC 6-1.1-1-3(a)(1) and IC 6-1.1-1-3(a)(2), the
15 taxable assessed value to be used for purposes of subsection
16 (a)(2)(B) is the product of:

17 (1) the actual taxable assessed value; multiplied by

18 (2) three (3).

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(c) An eligible district may, before September 20, 2008, appeal to the department of local government finance for relief from the levy limitations imposed by IC 6-1.1-18.5 for property taxes first due and payable in 2009. In the appeal, the district must:

(1) state that the district will be unable to carry out the governmental functions committed to the district by law unless the appeal is approved; and

(2) present evidence that the district is an eligible district.

(d) The maximum increase in an eligible district's levy allowed under this SECTION is two hundred twelve thousand five hundred dollars (\$212,500).

(e) The department of local government finance shall process the appeal in the same manner that the department processes appeals under IC 6-1.1-18.5-12.

(f) For purposes of computing an eligible district's ad valorem property tax levy for taxes first due and payable in 2010, the district's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2009 under STEP ONE of IC 6-1.1-18.5-3(a) or STEP ONE of IC 6-1.1-18.5-3(b) includes the amount of any increase in the district's levy approved under this SECTION for property taxes first due and payable in 2009.

(g) This SECTION expires January 1, 2011.

SECTION 2. An emergency is declared for this act.

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